

Issue: Private Vehicle Use Tax - Value Exceeds \$15,000

Administrative Law Judge

The Department, after reviewing the Vehicle Use Tax Return filed by the taxpayer valued the vehicle at a much higher price, and issued an assessment against this taxpayer in the amount of \$1,471.60.

Findings of Fact and Conclusions:

1. The taxpayer did not produce a Bill of Sale for the motor vehicle and indicated that a Bill of Sale was not available. Trans. pp. 7-8.

2. The taxpayer testified that he had ascertained that in December, 1993 the vehicle had a bank loan value of \$30,505, and indicated that, depending on looks and condition it might have a bank loan value as high as "thirty-four-five", and in rough condition at least \$27,500. Trans. p. 10.

I conclude that a year and a half later, when this transaction took place, the vehicle had a actual value well in excess of \$15,000.00.

3. Absent a Bill of Sale I conclude that the cashier check introduced into evidence may represent only a partial payment and, of itself, is not conclusive evidence of the total sale price.

I recommend that the Notice of Tax Liability dated December 8, 1995 be affirmed as issued.

Administrative Law Judge